



Private Letter Rulings

“Private letter rulings” are written statements issued to a taxpayer by the department, that interpret Wisconsin tax laws based on the taxpayer’s specific set of facts. Any taxpayer may rely upon the ruling to the extent the facts are the same as those in the ruling.

The ruling number is interpreted as follows: The “W” is for “Wisconsin”; the first four digits are the year and week the ruling becomes available for publication (80 days after it is issued to the taxpayer); the last three digits are the number in the series of rulings issued that year. The date is the date the ruling was issued.

Certain information that could identify the taxpayer has been deleted. Additional information is available in Wisconsin Publication 111, “How to Get a Private Letter Ruling From the Wisconsin Department of Revenue.”

A correction relating to the following private letter ruling is included:

Sales and Use Taxes

Service enterprises - testing services
Incidental - testing services
W0009001

* **W0009001** *

Note: This private letter ruling was published in *Wisconsin Tax Bulletin* 119 (April 2000), page 26. The date of the ruling, **December 8, 1999**, was inadvertently omitted. [↩](#)